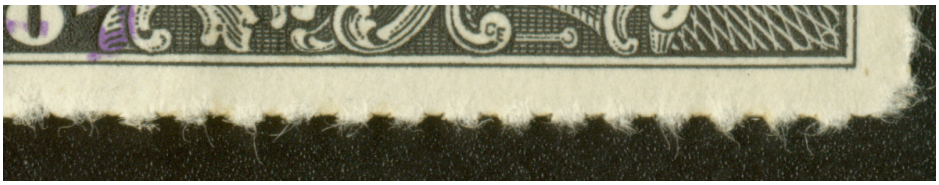
--- 100 Cigarettes - Series “A” [1926] - oblong George V - 63 x 26 mm ---

--- the *doubled coarse roulette* 10 - by “Macdonald Tobacco”--

The early company *coarse roulette 10* stamp as used by “Macdonald Tobacco” in 1932 is interesting, insofar as its one mm. horizontal slits are separated by 1 mm. solid paper dividers. Consequently they did not separate easily by hand. Often the extant copies show a second row of similar coarse roulettes touching, or almost touching the original row, as if the company was trying to correct the problem, and perhaps re-rouletting their sheets. Most of Macdonald’s catalogued *rough perforated 10* stamps from 1932-1934 are probably *doubled coarse roulettes*. The regular BABN and ABN *coarse roulette* stamps had much wider slits and much narrower solid paper connectors. Many of the *coarse roulette* and *coarse perf* 10 copies of are confused. The *roulette tabs* on the illustrated **RC-328** are flat both at the *top* and at the *bottom* of the tear-tabs (i.e. not a hole-punched perforation 10), and without magnification the stamp appears to be *rough perforated 10*. It is however probably a parallel *double-rouletted* stamp. I really doubt that a *true perforated* 10 exists.

★**RC-328** - 100 cigarettes, doubled roulette 10, rollered **1-10-D / 11 - 32**
by “Macdonald Tobacco” in November 1932

★**RC-328** - 100 cigarettes, *coarse roulette 10*, rollered **1-10-D / 12 - 32**,
by “Macdonald Tobacco” in December 1932



--- [the bottom right corner- scanned at 400% scale] ---

[★RC-328]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	**11-32**	**12-32**
1933	---	---	---	---	---	---	---	---	---	---	---	---

--- mimeographed cancellation reading horizontally upright - 7 copies to date ---

★**RC-326** - 100 cigarettes, perf 12, rollered **1-10-D / 12 - 33**
by "Macdonald Tobacco", Montreal, in December 1933,

--- [the bottom right corner- scanned at 400% scale] ---

[★RC-326]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	---	---	---	---	---	12-33
1934	1-34	---	3-34	4-34	---	---	---	---	---	10-34	11-34	12-34
1935	---	---	---	---	---	---	---	---	---	---	---	12-35
1936	---	---	---	---	---	---	---	---	---	---	11-36	12-36
1937	1-37	---	---	---	---	---	---	---	---	---	---	---

--- 100 Cigarettes - Series "A" [1926] - "Macdonald Tobacco", Montreal - the June 1942 Budget ---

The following 200% scan comes from the collection of Dr. Earle Covert. It is obviously on my **WANT LIST!**

RC-356 - 100 cigarettes, perf 12, with a 9 mm. rose-violet Roman **20** overprint on the right side
plus a 5 mm. rose **EXCISE / TAX** on the left side

--- the 9 mm. Roman 40 overprint on the 100 cigarette Series “A” - the March 1943 Budget ---

Lee Brandom lists a 9 mm. Roman **40** overprint of the perforated one hundred cigarette Series “A”, in the third wartime surcharges as [40¢ on 100 cigarettes]. Possibly Macdonald Tobacco had remnant sheets on hand in March 1943.

The stock must have been exhausted at BABN, since to make an *eighty cigarette* overprint for the Christmas issues of 1942, BABN resorted to using the fifty cigarette Series “C” as their base stamp.

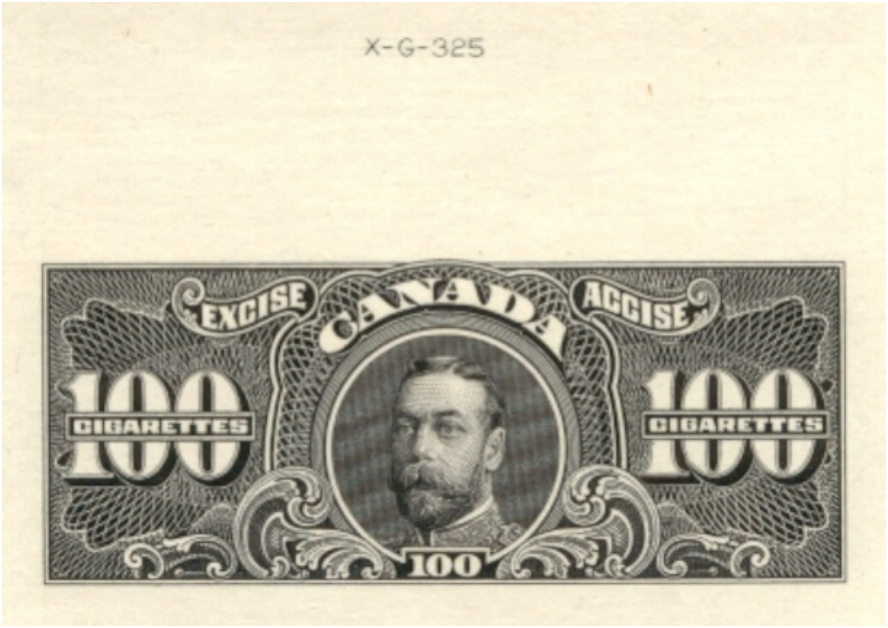
Probably Lee is correct, and the stamp is a 40¢ surcharge from the 1943 Budget. Then it was probably a company provisional using sheets *on-hand* at “Macdonald Tobacco” which had a penchant for using purple ink on their early provisional surcharges for the June 1942 Budget.

--- the 9 mm. Roman 40 stamped on the *perforated* one hundred Series “A” stamp ---

★**RC-364** - the 9 mm. purple Roman **40** overprint on the perf 12, one hundred cigarette Series “A”

--- 100 Cigarettes - Series “A” [1926] - oblong - large 9” x 6” die proof [X-G-325] ---

--- pencil inscribed *20* on the reverse side ---



★**RC-326 DP** - 100 cigarettes, oblong, Series “A”, the central portion of the large (6” x 9”) die proof [X-G-325]

--- 100 Cigarettes - Series “A” - Imperial Tobacco, Montreal - 1932-35 ---

Late in 1932 Imperial Tobacco, Montreal, replaced the one hundred cigarette Series “A” *small strip*, with the *oblong* Series “A” imperforate one hundred cigarette stamp. The first listed imperforate one hundred cigarette stamp coming from “Imperial Tobacco” is from September 1932.

--- cancellation reading horizontally upright - 3 copies to date ---

★**RC-329** - 100 cigarettes, imperf, coded **6-10-D / CC2** by “Imperial Tobacco” in September 1932

[★RC-329]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	**CC2**	**AD2**	**BD2**	---
1933	---	---	---	---	---	---	---	---	---	---	---	---

The oblong *perforated* one hundred cigarette stamp was in use by October 1933. It is unlikely that this size was produced twelve months per year, since the package was primarily intended for the Christmas trade.

--- cancellation reading horizontally upright - 5 copies to date ---

★**RC-326** - 100 cigarettes, perf 12, coded **6-10-D / AD3** by “Imperial Tobacco” in October 1933

[★RC-326]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	---	---	---	---	---	---	---	---	**CC3**	**AD3**	---	**CD3**
1934	---	---	---	---	---	---	**AC4**	---	---	**AED**	**BED**	---

---

When the Budget of June 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, on small cigarettes “Imperial Tobacco” surcharged *on-hand* sheets of the perforated one hundred cigarette stamp at the right with a three line 3 mm. Gothic **20¢ / EXCISE / TAX** as the Imperial provisional **RC-345**.

--- cancellation reading horizontally upright – a single copy to date ---

★**RC-345** - **20¢ / EXCISE / TAX** on 100 cigarettes, perf 12,
BMC / **6-10D** by “Imperial Tobacco” in August 1942

[★RC-345]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	**BMC**	---	---	---	---

Shortly after, obtaining fresh sheets of from Ottawa under the 1942 Budget excise rates, “Imperial Tobacco” moved the surcharge to the centre, and increased **20¢** to 6 mm. as the Imperial provisional **RC-347**.

--- cancellation reading horizontally upright – a single copy to date ---

★**RC-347** - **20¢ / EXCISE / TAX** on 100 cigarettes, perf 12,
coded **6-10D / AMD** by “Imperial Tobacco” in October 1942

[★RC-347]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	**AMD**	---	---

Neither of these latter two company surcharges is listed by Lee Brandom, but they can be found in the old CRS publication No. 11 by R. De L French where it is catalogued as CG-171.

The retail price of one hundred cigarettes under the 1942 Budget would have been $1.40 per tin ($1.20 plus the tax on the stamp).

--- 100 cigarettes - transfer roll and plate for the bilingual *oblong* stamp ---

[These paragraphs are from research done by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Transfer Roll No. 787-XG for the 100 cigarette bilingual *oblong* Series " A" stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plate No. 1 for the 100 cigarette Series "A" *oblong* stamp.

[This 120 impression plate was probably arranged as 6 x 20 stamps - JBH]

There was no one hundred cigarette stamp in Series "C". At a collectible sale I did see twin Series "C" fifty cigarette packages, with the two boxes stacked and encased in a light cardboard outer sleeve printed in the company colours and design. Unfortunately I did not have enough money to buy the item, and no longer really remember the brand - which I think was *EXPORT*.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 100 oblong cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 15th 2013, JBH